



WILLIAM T FUJIOKA
Chief Executive Officer

County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

"To Enrich Lives Through Effective And Caring Service"

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

August 05, 2014

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

9 August 5, 2014

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

APPROPRIATION ADJUSTMENTS TRANSFERRING FUNDING FROM PROVISIONAL FINANCING USES TO THE SHERIFF'S DEPARTMENT ALL DISTRICTS (3 VOTES)

SUBJECT

Request to approve an appropriation adjustment transferring \$5,367,000 in funding from Provisional Financing Uses to the Sheriff's Department to support the implementation of Phase I of the Citizen's Commission on Jail Violence recommendations.

IT IS RECOMMENDED THAT THE BOARD:

Approve a Fiscal Year 2013-14 Appropriation Adjustment transferring \$5,367,000 from Provisional Financing Uses to the Sheriff's Department to implement Phase I of the Citizen's Commission on Jail Violence recommendations.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

On October 8, 2013, as part of the approved supplemental budget for Fiscal Year (FY) 2013-14, the Board approved \$29,297,000 in funding to be set aside in the Provisional Financing Uses (PFU) budget to implement Phase I of the Citizen's Commission on Jail Violence (CCJV) recommendations.

In order to ensure funds were expended as directed by the Board, the Sheriff's Department (Department) was required to submit their expenditures with the relevant supporting documentation, on a quarterly basis, to the Auditor-Controller (A-C) for fiscal review and validation. Once the applicable spending had been confirmed, the Chief Executive Office (CEO) and Department were to

submit recommendations to the Board for their consideration to transfer funding from PFU to the Department's budget.

On April 1, 2014, the Board approved the CEO's recommendation to approve an appropriation adjustment transferring \$4,940,000 in funding from PFU to the Department, of which \$1,896,000 was expenditure reimbursement for CCJV October and November 2013 salaries and employee benefits costs.

On July 8, 2014, the A-C completed its review of the Department's December 2013 through February 2014 claims for CCJV salaries and employee benefits costs and issued its findings to the CEO (Attachment A). The A-C, in conjunction with the CEO and Department, recommend that \$5,367,000 be transferred from PFU to the Department.

Implementation of Strategic Plan Goals

These actions support the County's Strategic Plan Goals, which include Operational Effectiveness, Fiscal Sustainability, and Integrated Service Delivery to the people of the County.

FISCAL IMPACT/FINANCING

Approval of an Appropriation Adjustment of \$5,367,000 will decrease PFU and increase the Department's FY 2013-14 operating budget as follows:

- Administration Budget – Salaries and Employee Benefits \$418,000;
- Custody Budget – Salaries and Employee Benefits \$3,698,000; and
- General Support Budget – Salaries and Employee Benefits \$1,251,000.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Per Government Code Section 29125, when an increase in an appropriation is to be financed by a decrease in an appropriation in a different budget unit, the adjustment must be formally approved by the Board.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Adoption of the recommendation will allow the Board to provide the Department with sufficient appropriation to implement/complete Board-approved programs and/or projects.

The Honorable Board of Supervisors

8/5/2014

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Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W. T. Fujioka', with a long horizontal line extending to the right.

WILLIAM T FUJIOKA

Chief Executive Officer

WTF:GAM:SW

JV:cc

Enclosures

c: Executive Office, Board of Supervisors
County Counsel
Sheriff
Auditor-Controller



JOHN NAIMO
ACTING AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

July 8, 2014

TO: William T Fujioka
Chief Executive Officer

FROM: John Naimo
Acting Auditor-Controller

CHIEF EXECUTIVE OFFICE

2014 JUL -8 PM 1:26

RECEIVED

SUBJECT: **SHERIFF'S DEPARTMENT - PROVISIONAL FINANCING USES
FUNDING CLAIM REVIEW (DECEMBER 2013 THROUGH FEBRUARY
2014)**

On October 8, 2013 and January 7, 2014, as part of two separately approved Board of Supervisors (Board) motions, approximately \$33.6 million was set aside in the Provisional Financing Uses (PFU) budget for the following Fiscal Year 2013-14 Sheriff's Department (Sheriff's or Department) purchases:

- \$29.3 million to address recommendations made by the Citizens' Commission on Jail Violence (CCJV),
- \$2.1 million for an Information Technology (IT) purchase,
- \$1.6 million for the Sheriff's mobile data computers/console switch interface (MDC/CSI), and
- \$600,000 for shooting simulators.

The Board motions require the Sheriff's to submit supporting documentation for the expenditures to the Auditor-Controller (A-C) for fiscal review and validation. Once the A-C validates the expenditures, the Chief Executive Office (CEO) and the Sheriff's will submit recommendations to the Board for their consideration to transfer the funding from PFU to the Sheriff's budget.

A-C Review and Validation

For December 2013 through February 2014, the Sheriff's claimed a total of \$5,361,944 in reimbursements from the PFU budget for expenditures related to the implementation of the CCJV recommendations (Attachment II). The Sheriff's claim did not include

William T Fujioka
July 8, 2014
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reimbursement requests for IT, MDC/CSI, or shooting simulators expenditures/purchases.

Based on our review, we recommend reimbursement from the PFU budget in the amount of \$5,366,812, which is slightly more (\$4,868) than the Sheriff's claim. The amount under claimed is due to two minor calculation discrepancies. Sheriff's management agreed with the revised amount.

Our recommendation is based on our review of the supporting documentation for each project/expenditure. Specifically, our review included ensuring that CCJV salaries and employee benefits were correctly calculated, overtime was approved/supported for our selected sample, and that expenditures were attributed to the specified purpose.

As of February 28, 2014, the Sheriff's has claimed, and we have validated, approximately \$10.3 million of the \$33.6 million in PFU. Details of claimed funds we have validated to-date are included as Attachment I.

Please call me if you have any questions, or your staff may contact Robert Smythe at (213) 253-0101.

JN:AB:RS:MP

Attachments

c: John L. Scott, Sheriff
Audit Committee
Georgia Mattera, Senior Assistant CEO

**SHERIFF'S DEPARTMENT
PROVISIONAL FINANCING USES FUNDING CLAIM REVIEW
DECEMBER 2013 THROUGH FEBRUARY 2014**

BUDGETED AND VALIDATED EXPENDITURES BY CATEGORY

PROVISIONAL FINANCING USES (PFU) BUDGET	Budgeted Positions	Validated Positions (As of Feb 2014)	FY 2013-14 Budget	Amount Validated Current Claim (Dec 2013 to Feb 2014)	Amount Validated YTD (Oct 2013 to Feb 2014)	Total Remaining Balance
Citizen's Commission on Jail Violence (CCJV) PROPOSED BUDGET BY RECOMMENDATION (ONGOING)						
Salaries, Employee Benefits, and Services & Supplies						
6.05 - Supervision of Deputies	44	44	\$ 7,381,500	\$ 2,101,779	\$ 3,061,000	\$ 4,320,500
6.03 - Increase Custody Specific Training	19	19	3,230,500	1,225,163	1,509,894	1,720,606
7.08 - Custody Facility Risk Managers	6	6	978,000	371,454	561,302	416,698
7.01 - Restructure Investigation/Disciplinary System						
Internal Affairs	10	7	1,331,250	375,276	529,832	801,418
Internal Criminal Investigations	14	14	2,118,000	739,601	943,714	1,174,286
Internal Investigations	7	2	819,000	11,739	11,739	807,261
Advocacy Bureau	5	3	932,500	124,480	156,865	775,635
4.12 - Create Internal Audit and Inspections Division	23	13	3,291,000	417,320	487,999	2,803,001
7.15 - Lapel Cameras	2	-	173,250	-	-	173,250
Total CCJV Ongoing Budget	130	108	20,255,000	5,366,812	7,262,345	12,992,655
CCJV PROPOSED BUDGET BY RECOMMENDATION (ONE-TIME)						
Services & Supplies						
6.05 - Supervision of Deputies	-	-	\$ 264,000	-	-	\$ 264,000
6.03 - Increase Custody Specific Training	-	-	464,000	-	-	464,000
7.08 - Custody Facility Risk Managers	-	-	36,000	-	-	36,000
7.01 - Restructure Investigation/Disciplinary System						
Internal Affairs	-	-	372,000	-	-	372,000
Internal Criminal Investigations	-	-	630,000	-	-	630,000
Internal Investigations	-	-	81,000	-	-	81,000
Advocacy Bureau	-	-	56,000	-	-	56,000
4.12 - Create Internal Audit & Inspections Division	-	-	762,000	-	-	762,000
3.08 - Information Systems Overhaul	-	-	-	-	-	-
4.11 - Facility Administration Staffing	-	-	-	-	-	-
6.07 - Expand Use of Custody Assistants	-	-	-	-	-	-
7.15 - Lapel Cameras	-	-	12,000	-	-	12,000
Fixed Assets						
3.08 - Information Systems Overhaul	-	-	1,400,000	-	-	1,400,000
7.15 - Lapel Cameras	-	-	4,965,400	-	-	4,965,400
Total CCJV One-Time Budget	-	-	9,042,400	-	-	9,042,400 ¹
TOTAL CCJV BUDGET	130	108	29,297,400	5,366,812	7,262,345	22,035,055
ADDT'L PROPOSED BUDGET (ONE-TIME)						
Fixed Assets and Services & Supplies						
Information Technology - Related Expenditures	-	-	\$ 2,100,000	-	\$ 2,100,000	-
Mobile Data Computer/Console Switch Interface Project	-	-	1,600,000	-	944,298	655,702
Shooting Simulators	-	-	600,000	-	-	600,000
TOTAL ADDT'L BUDGET	-	-	4,300,000	-	3,044,298	1,255,702
FY 2013-14 TOTAL PFU BUDGET	130	108	\$ 33,597,400	\$ 5,366,812	\$ 10,306,643	\$ 23,290,757 ²

Footnotes

- ¹ While the Sheriff's indicated that they have incurred some one-time CCJV expenditures, the Department did not include these costs on either of their first two claims. Sheriff's management indicated that they plan to include all one-time CCJV costs on the last claim of the fiscal year.
- ² As indicated, the balance in PFU is approximately \$23.3 million. Based on our discussions with Sheriff's management, the Department does not plan to spend the entire remaining balance in this fiscal year. The Sheriff's indicated that they will work with the Chief Executive Office to address any portions of unclaimed PFU budget.



JOHN L. SCOTT, SHERIFF

County of Los Angeles
Sheriff's Department Headquarters
4700 Ramona Boulevard
Monterey Park, California 91754-2169



April 1, 2014

Mike Pirollo, Chief
Department of Auditor-Controller
Audit Division
World Trade Center
350 South Figueroa Street, 8th Floor
Los Angeles, California 90071

Dear Mr. Pirollo:

**REQUEST FOR REIMBURSEMENT OF EXPENDITURES INCURRED
ON BEHALF OF THE CITIZENS' COMMISSION ON JAIL VIOLENCE
DECEMBER 2013 – FEBRUARY 2014**

In compliance with the Board of Supervisors action of October 8, 2013, the Los Angeles County Sheriff's Department (Department) is seeking your fiscal review and validation of the Salary and Employee Benefit (S&EB) and overtime costs incurred during the period of December 2013 through February 2014, by Department personnel assigned to the several programs recommended by the Citizens' Commission on Jail Violence (CCJV).

To assist your review of the costs, the following documents are attached:

- Summary worksheet listing the names, monthly S&EBs, and Overtime costs for employees assigned to CCJV positions;
- Employee rosters and assignments for each CCJV program;
- Electronic Human Resource Time History report for personnel assigned to CCJV positions for a partial month, and
- Reports for overtime control numbers 909 V0647-9, 909 V0648-9, 909 V0655-9, 909 V0657-9, and 909 V0690-9.

A Tradition of Service

Mr. Pirolo

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April 1, 2014

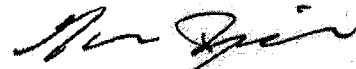
Upon concluding your review and approval of the expenditures incurred in December 2013 and continuing through February 2014, as shown on the attached documents, we request that you authorize reimbursement of \$5,361,943.66 (\$4,197,192.56 for S&EB, \$1,004,303.88 for overtime, and \$160,447.22 for an adjustment regarding partial month salaries not previously invoiced). The appropriation currently resides in the Chief Executive Office's Provisional Financing Uses budget unit.

If you have any questions, please contact Assistant Director Rick Cavataio, at (323) 526-5144.

Thank you for your cooperation.

Sincerely,

JOHN L. SCOTT, SHERIFF



GLEN DRAGOVICH, DIVISION DIRECTOR
ADMINISTRATIVE AND TRAINING BUREAU

Mr. Pirola

-3-

April 1, 2014

GD:CM:RC:CE:yc
(Administrative and Training Division – Special Accounts Unit)

Attachments

c: Rick Cavataio, Assistant Director, Financial Programs Bureau
Cynthia Evans, Manager, Special Accounts Unit
Chrono

COUNTY OF LOS ANGELES

August 05, 2014
DEPT NO: 060**REQUEST FOR APPROPRIATION ADJUSTMENT**

DEPARTMENT OF CHIEF EXECUTIVE OFFICER

AUDITOR-CONTROLLER:

THE FOLLOWING APPROPRIATION ADJUSTMENT IS DEEMED NECESSARY BY THIS DEPARTMENT. PLEASE CONFIRM THE ACCOUNTING ENTRIES AND AVAILABLE BALANCES AND FORWARD TO THE CHIEF EXECUTIVE OFFICER FOR HIS RECOMMENDATION OR ACTION.

ADJUSTMENT REQUESTED AND REASONS THEREFOR

FY 2013-14

3 - VOTES

SOURCES

BA DETAIL - SEE ATTACHMENT PAGE 1

USES

BA DETAIL - SEE ATTACHMENT PAGE 1

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

9

AUG 05 2014

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

SOURCES TOTAL

5,367,000

USES TOTAL

5,367,000

JUSTIFICATION

Reflects transfer of funding from the PFU budget to the Sheriff's Administration, Custody, and General Support budgets to reimburse December through February expenditures associated with costs for implementing phase I of the CCJV recommendations.

Sheila Williams

AUTHORIZED SIGNATURE SHEILA WILLIAMS, MANAGER, CEO

BOARD OF SUPERVISOR'S APPROVAL (AS REQUESTED/REVISED)

REFERRED TO THE CHIEF
EXECUTIVE OFFICER FOR---

☐ ACTION

☒ RECOMMENDATION

AUDITOR-CONTROLLER

BY

B.A. NO.

289

DATE

[Signature]
July 15, 2014

☒ APPROVED AS REQUESTED

☐ APPROVED AS REVISED

CHIEF EXECUTIVE OFFICER

BY

DATE

[Signature]
7/16/14

COUNTY OF LOS ANGELES
STATE/SUPPLEMENTAL BUDGET REQUEST ADJUSTMENT

Sheriff

FY 2013-14
3 - VOTES

SOURCES

USES

PFU-SHERIFF

A01-CB-2000-13749-13752

SERVICES & SUPPLIES

DECREASE APPROPRIATION

5,367,000

SHERIFF - ADMINISTRATION

A01-SH-1000-15681-15684

SALARIES & EMPLOYEE BENEFITS

INCREASE APPROPRIATION

418,000

SHERIFF - CUSTODY

A01-SH-1000-15681-15685

SALARIES & EMPLOYEE BENEFITS

INCREASE APPROPRIATION

3,698,000

SHERIFF - GENERAL SUPPORT SERVICES

A01-SH-1000-15681-15687

SALARIES & EMPLOYEE BENEFITS

INCREASE APPROPRIATION

1,251,000

SOURCES TOTAL

5,367,000

USES TOTAL

5,367,000

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

9

AUG 05 2014

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

BA#289

AB July 15, 2014